

SAINT CHRISTOPHER AND NEVIS

STATUTORY RULES AND ORDERS

No. 11 of 2008

The Consumption Tax (Amendment) Order, 2008 made by the Minister of Finance under section 4 of the Consumption Tax Act, No. 5 of 1974.

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1. **CITATION.** This Order may be cited as the Consumption Tax (Amendment) Order, 2008.
2. **INTERPRETATION.** In this Order, "Principal Order" means the Consumption Tax Order No. 19 of 1976.
3. **AMENDMENT OF SCHEDULE.** Section D of the Schedule to the Principal Order is substituted with the following:

Section D. Miscellaneous Goods

Chargeable Goods	Chargeable Unit	Rate of Tax Payable Per Chargeable Unit
Cement, Concrete or Masonry Blocks	CIF + Import Duty	7 1/2 %
Clothing	CIF+ Import Duty	19 1/2 %
Rice <u>NOT</u> in bulk, that is imported in sacks or bags or other containers of less than fifty pounds	CIF + Import Duty	7 1/2 %
Cornmeal and flour imported in sacks or bags or otherwise of NOT less than fifty pounds	CIF + Import Duty	2 1/2 %
Cornmeal and flour imported in sacks or bags or otherwise of LESS THAN fifty pounds	CIF+ Import Duty	15%
Chicken Parts, except breasts, and edible Offals of Chicken	CIF+ Import Duty	0%
Other Meat and Other Edible Offals of Poultry	CIF + Import Duty	15%
Canned Corned Beef	CIF + Import Duty	0%
Margarine	CIF + Import Duty	0%
Tomato Ketchup	CIF+ Import Duty	0%
Canned Tuna	CIF + Import Duty	0%
Vegetable Oil of Heading No. 15.07	CIF + Import Duty	0%
Sardines	CIF+ Import Duty	0%
Canned Vienna Sausages	CIF + Import Duty	0%
Processed Cheese	CIF+ Import Duty	0%

Macaroni, Spaghetti. Macaroni and Cheese Dinner	CIF + Import Duty	0%
Baby Foods of Heading Nos 19.01 and 21.06	CIF + Import Duty	0%
Meat and Edible Offals of Bovine Animals	CIF + Import Duty	10%
Meal and Edible Offals of Sheep and Lamb (Mutton, Lamb)	CIF + Import Duty	10%
Pigs Feet, Ears, Tails, Snout and Other Edible Offals of Swine	CIF + Import Duty	10%
Meat of Swine	CIF+ Import Duty	15%
Other Fish and Fish Preparations	CIF + Import Duty	10%
Goods of Chapter 15	CIF+ Import Duty	20%
Milk of Heading Nos. 04.01 and 04.02	CIF+ Import Duty	15%
Baby Beverages of Heading No. 20.09	CIF+ Import Duty	15%
Sugar of Heading Nos. 17.01, 17.02 and 29.40	CIF + Import Duty	20%
Salt of Heading 25.01	CIF + Import Duty	20%
Goods of Chapter 16 not elsewhere specified or included	CIF + Import Duty	20%
Pharmaceutical Products of Chapter 30	CIF+ Import Duty	20%
Goods of Chapter 07 and 08	CIF + Import Duty	20%
Exercise Rooks	CIF + Import Duty	10%
Diapers	CIF + Import Duty	0%
All other Imported and Manufactured Goods NOT here-in above enumerated And not in the Second Schedule	CIF + Import Duty	22 1/2 %

4. COMMENCEMENT This Order shall come into operation on the 1st day of May, 2008.

Made this 1st day of May, 2008.

DENZIL L. DOUGLAS
Minister responsible